

STATE BOARD OF EQUALIZATION AGENDA

**August 24-25-26, 2015
8:30 a.m.**

**State Legislative Building, Room 2134
401 So Carson St, Carson City, Nevada**

**August 24 Video-Conference to Las Vegas
Grant Sawyer Building
Room 4401**

STACKED AGENDA: Each listed hearing is one of several hearings scheduled at the same time as part of a regular meeting of the State Board that is expected to begin at 8:30 a.m. August 24, 2015 until all matters on the agenda are heard. Thus, any particular hearing may be continued until later in the day. It is each taxpayer's or his representative's responsibility to be present when the case is called. If the taxpayer or his representative is not present when his hearing is called, the State Board will invoke the requirements of NRS 361.385 and NAC 361.708(4). The State Board may (a) proceed with the hearing; (b) dismiss the proceeding with or without prejudice; or (c) recess the hearing for a period to be set by the State Board to enable the party to attend.

NOTE (1): "Notice of Appearance" cases are cases in which the State Board must first determine if it can accept jurisdiction. If the State Board determines it can accept jurisdiction, the parties must be prepared to proceed on the merits of the case immediately.

NOTE (2): Appellants are advised that decisions may be rendered at any time subsequent to a hearing; the staff or a deputy attorney general may be queried at the time requesting additional information or legal points on the matter.

NOTE (3): No action will be taken on any matters during public comment. **Prior to the commencement and conclusion of a contested case or a quasi-judicial proceeding that may affect the due process rights of an individual, the board may refuse to consider public comment. See NRS 233B.126.** Public comment will be limited to comments of three minutes or less; and relevant to and within the authority of the State Board.

NOTE (4): The State Board of Equalization may take any case or item in a different order than the way the case is listed on the agenda. Items may be combined for consideration by the State Board of Equalization. Items may be pulled or removed from the agenda at any time.

The following order of presentation will ordinarily be used for each appeal:

- 1. Administration of the Oath;**
- 2. Review of Taxpayer Notices designating an authorized agent; consideration of deficient agent authorization notices;**
- 3. Consideration of Appellant or Respondent Preliminary Objections, if any;**
- 4. Consideration of Appellant or Respondent Preliminary Motions, if any;**
- 5. Consideration of State Board Preliminary Motions, if any;**
- 6. Motions to accept or deny late-filed evidence and documents pursuant to NAC 361.723 (5);**
- 7. Introduction of new evidence pursuant to NAC 361.739;**
- 8. Brief Orientation by the County Assessor or his staff (NAC 361.741);**
- 9. A presentation of not more than 15 minutes by the petitioner;**
- 10. A presentation of not more than 15 minutes by the respondent;**
- 11. A rebuttal of not more than 5 minutes by the petitioner;**
- 12. Questions by the State Board;**

13. **Official Notice of matters recited in NAC 361.720; rules, regulations, official reports, decisions and orders of the Commission, State Board or any agency; matters of common knowledge and technical or scientific facts of established character; pertinent official documents; matters judicially noticed by the Courts; and**
14. **Closure of hearing; discussion, consideration, and vote by the State Board. The parties may not participate in the discussion of the State Board.**

- A. Opening Remarks by the Chairman; introduction of State Board members
- B. Public Comment (see Note 3)

Action may be taken on the following agenda items:

August 24, 2015

<u>CASE NUMBER</u>	<u>PETITIONER</u>	<u>PROPERTY TYPE</u>	<u>RESPONDENT</u>
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C. For Possible Action: STIPULATED AGREEMENTS FOR CASES APPEALED TO THE DISTRICT COURT

*SBE Case No. 11-416, with reference to First Judicial District Court, Department No. I, Case No. 11 OC 00416 1B (2011) and 15 OC 00150 1B (2015), Howard Hughes Company, LLC v State Board of Equalization, et al; and
SBE Case No. 12-491, with reference to First Judicial District Court, Department No. II, Case No. 12 OC 00418 1B (2012), Howard Hughes Company, LLC v. State Board of Equalization, et al.*

D. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2014-15, Unsecured Roll, Continued from prior hearing

15	299	Level 3 Communications	Telecommunications property	Lincoln County Assessor
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E. For Possible Action: RECOMMENDATIONS BY THE SECRETARY TO DISMISS TAXPAYERS' APPEALS PURSUANT TO NAC 361.7014, Untimely Filed Appeals, 2013-2014 Unsecured Roll; Determination of Jurisdiction of State Board. See Note (1), Continued from prior hearing

15	300	Level 3 Communications	Telecommunications Property	Lincoln County Assessor
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F. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, Appeal of County Board decision not to accept jurisdiction for Tax Years 2009-2010; 2010-2011; 2011-2012; and 2012-2013

15	200	Anthony & Lee Houts	Residential Property	Storey County Assessor
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G. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll

15	160	Frank E. Hublou	Vacant Land	Carson City Assessor
15	165	Bradley S. Gundel Revocable Trust	Residential Property	Carson City Assessor
15	161A	Eugene J. Lepire	Commercial Property	Carson City Assessor

H. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION PURSUANT TO NRS 361.400, TAX YEAR 2014-15, Unsecured Roll

15	161B	Eugene J. Lepire	Commercial Property	Carson City Assessor
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**I. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION
PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll**

15	142	The Highlands of Fallon	Commercial Property	Churchill County Assessor
15	181	Elko Ruby Vista LLC / Edwin Enterprises	Commercial Property	Elko County Assessor

**J. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION
PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll, Appeals of County board decisions
not to accept jurisdiction**

15	183	Private Capital Group Inc	Vacant Land	Elko County Assessor
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**K. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION
PURSUANT TO NRS 361.400, TAX YEAR 2014-15, Unsecured Roll**

15	119	City of Elko dba Aspen Plaza Partners LLC	Personal Property	Elko County Assessor
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**L. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION
PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll**

15	190	Trustees of Galloway Living Trust	Residential Property	Washoe County Assessor
15	191	William G. Korn, Jr.	Residential Property	Washoe County Assessor
15	163	John Q. Hammons Hotels LP	Commercial Property	Washoe County Assessor
15	184	John Collins dba Icon Pac Nevada Owner Pool 2 LLC	Commercial Property	Washoe County Assessor
15	185	Spanish Springs Medical, LLC	Commercial Property	Washoe County Assessor
15	186	Reindeer Holdings LLC	Commercial Property	Washoe County Assessor
15	199	Roter Investments of Nevada, LLC	Commercial Property	Washoe County Assessor

**M. For Possible Action: ROLL CHANGE REQUEST PURSUANT TO NRS 361.769(3)(b) for TAX YEARS
2014-2015**

15	306	Washoe County Assessor	Vacant Land	Nathan M. Snell III and Penny Snell
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**N. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION
PURSUANT TO NRS 361.400, TAX YEAR 2014-15, Unsecured Roll**

15	284	Ausenco PSI, LLC	Personal Property	Washoe County Assessor
15	285	IBM Credit LLC	Personal Property	Washoe County Assessor

**O. For Possible Action: APPEALS FROM ACTION OF A COUNTY BOARD OF EQUALIZATION
PURSUANT TO NRS 361.400, TAX YEAR 2015-16, Secured Roll and TAX YEAR 2014-15,
Supplemental Unsecured Roll**

15	201	C Punch Ranch Inn & Casino LLC	Commercial Property	Pershing County Assessor
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**P. Briefing to and from the Board and the Secretary and Staff
Possible Regulations regarding agent authorization forms**

**Q. For Possible Action: DIRECT APPEAL OF NET PROCEEDS OF MINERALS CERTIFICATION
PURSUANT TO NRS 362.135, 15-16 Secured Roll**

15	302	Allied Nevada Gold Corp.	Net Proceeds	Department of Taxation
15	286	Veris Gold USA	Net Proceeds	Department of Taxation
15	288	EP Minerals	Net Proceeds	Department of Taxation

15	290	Ormat Nevada, Inc. (McGuinness Hills)	Net Proceeds	Department of Taxation
15	291	Ormat Nevada, Inc. (Don A.Campbell)	Net Proceeds	Department of Taxation
15	292	Ormat Nevada, Inc. (Tuscarora)	Net Proceeds	Department of Taxation
15	293	Ormat Nevada, Inc. (Jersey Valley)	Net Proceeds	Department of Taxation
15	294	Ormat Nevada, Inc. (Upper Steamboat Hills)	Net Proceeds	Department of Taxation
15	295	Ormat Nevada, Inc. (Lower Steamboat)	Net Proceeds	Department of Taxation
15	296	Ormat Nevada, Inc. (Desert Peak II)	Net Proceeds	Department of Taxation
15	297	Ormat Nevada, Inc. (Brady Hot Springs)	Net Proceeds	Department of Taxation

R. For Possible Action: DIRECT APPEAL OF PROPERTY ON THE 2014-2015 SUPPLEMENTAL UNSECURED ROLL AND 2015-2016 SECURED ROLL PURSUANT TO SB 78 (2015):

15	203	Ormat Nevada, Inc.	Mine Property	Department of Taxation
15	204	Ormat Nevada, Inc.	Mine Property	Department of Taxation
15	205	Ormat Nevada, Inc.	Mine Property	Department of Taxation
15	206	Ormat Nevada, Inc.	Mine Property	Department of Taxation
15	207	Ormat Nevada, Inc.	Mine Property	Department of Taxation
15	208	Ormat Nevada, Inc.	Mine Property	Department of Taxation
15	126	Newmont Midas Operations Inc. dba Klondex Mines	Mine Property	Department of Taxation
15	127	Klondex Mines LTD dba Klondex Mines	Mine Property	Department of Taxation

S. Briefing to and from the Board and the Secretary and Staff

For Possible Action: Proposed Hearing Schedules and Docket Management

T. State Board of Equalization Comments (see Note 3)

U. Public Comment (See Note 3)

V. Adjournment

The Department is pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify the Department of Taxation in writing or call (775) 684-2160 prior to the meeting.

Materials and files for items on this agenda are maintained in the offices of the Department of Taxation located in Carson City, Nevada. Requests for copies of materials and files for items on this agenda may be made to: Terry Rubald, (775) 684-2160, Department of Taxation, 1550 College Parkway, Carson City, NV 89706

Notice agendas were posted at the following locations:

DEPARTMENT OF TAXATION LOCATIONS: 1550 College Parkway, Carson City; 4600 Kietzke Lane, Bldg L, Ste 235, Reno; 555 E. Washington Ave, #1300, Las Vegas; 2550 Paseo Verde Parkway, Suite 180, Henderson; Also: CLARK COUNTY GOVERNMENT CENTER, 500 S. Grand Central Parkway, Las Vegas; LAS VEGAS LIBRARY, 833 Las Vegas Blvd, Las Vegas; STATE LIBRARY & ARCHIVES, 100 Stewart St, Carson City.

Notice of this meeting was also posted on the Internet through the Department of Taxation website at www.tax.nv.gov and on the Department of Administration website at <https://notice.nv.gov/>.